



January 6, 1992

TO: ALL FIELD SALES REPRESENTATIVES

RE: RETURN GOODS POLICY

Dear Ladies and Gentlemen:

IMPORTANT!

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As you know, beginning January 1, 1993, we have established a new returned goods policy. You have previously been advised of our returned goods policy for Direct Accounts, the following is the policy which must be implemented at Retail:

<Any and all returns to a wholesaler or subjobber must be approved by an RJR Rep.

<All product must be inspected by you.

<Product identified as being part of a promotion is not returnable.

<Product identified as fire or water damage is not returnable.

<All cartons that are approved by you for return to wholesaler must be stickered with a lime green monarch label with your name stamp applied to the sticker (see attached example).

<Absolutely no product can be returned without RJR approval.

<This policy also pertains to any product you return to a wholesaler or subjobber.

It is imperative that this procedure is followed to the letter. Should product be returned to a wholesaler that has not been approved by an RJR Rep, the wholesaler will be unable to return the product to Winston-Salem.

During normal coverage, you must inform all of your accounts of this new policy.

Please appropriately handle returned goods in each and every call to minimize retailer requests at the Division Office. If you have any questions regarding this matter, please feel free to contact me.

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